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OFFICIAL GOVERNMENT OF GOA GAZETTE



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Department of Law
Legal Affairs Division

Notification
7/10/2020-LA

The Goa Motor Vehicles Tax (3rd Amendment) Act, 2020 (Goa Act 11 of 2020), which has been passed by the Legislative Assembly of Goa on 27-07-2020 and assented to by the Governor of Goa on 12-08-2020, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary
(Law).

Porvorim, 17th August, 2020.

The Goa Motor Vehicles Tax
(3rd Amendment) Act, 2020
(Goa Act 11 of 2020) [12-08-2020]

AN

ACT

*further to amend the Goa, Daman and Diu
Motor Vehicles Tax Act, 1974 (Act No. 8 of
1974).*

BE it enacted by the Legislative Assembly
of Goa in the Seventy-first Year of the Republic
of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 2020.

(2) It shall be deemed to have come into force on the day of 19th April, 2017.

2. *Amendment of section 2.*— In section 2 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974), clause (1) shall be re-numbered as clause (1A) and before clause (1A) as so re-numbered, the following clause shall be inserted, namely:—

“(1) “cost of the motor vehicle means,—

a) the cost as per purchase invoice of the motor vehicle issued by its manufacturer and shall include the basic manufacturing cost, excise duty, sales tax/value added tax/goods and services tax payable in the State of Goa, in relation to motor vehicle manufactured in India or

b) the cost as per landed value of the motor vehicle consisting of assessable value under the Customs Act, 1962 (Act No. 52 of 1962) and the customs duty paid thereupon including additional duty paid, if any, as endorsed in the bill of entry by the Customs Department in the State of Goa, in relation to motor vehicle

imported into India, irrespective of its place of manufacture.

Explanation:— Discount offered by the manufacturer or dealer shall not be deducted from cost of the motor vehicle".

Secretariat,
Porvorim, Goa.
Dated: 17-08-2020

CHOKHA RAM GARG
Secretary to the
Government of Goa
Law Department
(Legal Affairs).

Notification

7/11/2020-LA

The Goa Agricultural Produce Marketing (Development and Regulation) (Amendment) Act, 2020 (Goa Act 10 of 2020), which has been passed by the Legislative Assembly of Goa on 27-07-2020 and assented to by the Governor of Goa on 12-08-2020, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary
(Law).

Porvorim, 17th August, 2020.

The Goa Agricultural Produce Marketing
(Development and Regulation)
(Amendment) Act, 2020
(Goa Act 10 of 2020) [12-08-2020]

AN

ACT

*further to amend the Goa Agricultural
Produce Marketing (Development and
Regulation) Act, 2007 (Goa Act 11 of 2007).*

Be it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Agricultural Produce Marketing (Development and Regulation) (Amendment) Act, 2020.

(2) It shall be deemed to have come into force with effect from 15th day of May, 2020.

2. *Amendment of section 1.*— In section 1 of the Goa Agricultural Produce Marketing (Development and Regulation) Act, 2007 (Goa Act 11 of 2007) (hereinafter referred to as the "principal Act"), in sub-section (1), for the expression "Goa Agricultural Produce Marketing (Development and Regulation) Act, 2007", the expression "Goa Agricultural Produce and Livestock Marketing (Promotion and Facilitation) Act, 2007" shall be substituted.

3. *Amendment of section 2.*— In section 2 of the principal Act,—

(i) clause (a) shall be re-numbered as clause (aa);

(ii) before clause (aa) as re-numbered the following clause shall be inserted, namely:—

"(a) "ad-hoc buyer" includes a buyer registered under section 60A of this Act;";

(iii) for clause (b), the following clause shall be substituted, namely:—

"(b) "agriculturist" means a person who ordinarily by his own labour or by the labour of any member of his family or by the labour of his tenants or servants or hired labour or otherwise, is engaged in the production or growth of any notified agricultural produce, and includes a member of a co-operative society registered in the State of Goa which is dealing with agricultural produce and a person who has sold agricultural produce to the co-operative society, of the value not less than Rs. 5000/- in the preceding financial year or of such amount as may be determined by the State Marketing Officer from time to time in the preceding financial year; but does not include a trader, trading agent, broker, processor or commission agent;";

(iv) after clause (b), the following clause shall be inserted, namely:—

"(bb) "assaying lab" means a laboratory set up for testing of quality parameters as per the tradable parameters or grade-standards or any other parameters notified by the Marketing Board;"

(v) in clause (f) and in any other section, for the expression "Goa Agricultural Marketing Board", wherever it occurs, the expression "Goa Agricultural Produce and Livestock Marketing Board" shall be substituted;

(vi) after clause (f), the following clause shall be inserted, namely:—

"(fa) "cold storage", in relation to market yard, means cold storage declared as market sub-yard under sub-section (1) of section 5E of this Act;"

(vii) after clause (l), the following clause shall be inserted, namely:—

"(la) "direct marketing" in relation to agricultural produce, means direct wholesale purchase of agricultural produce from the farmers by the processors, exporters, bulk buyers, etc. outside the principal market yard, sub-market yard, private market yard and market sub-yard under section 5D of this Act;"

(viii) after clause (p), the following clauses shall be inserted, namely:—

"(pa) "electronic trading platform" means electronic platform set up either by Government or its agencies or a person licenced under section 60B for conducting trading in notified agricultural produce including livestock through electronic media or by any means of communication in which registration, buying and selling, billing, booking, contracting and negotiating are carried out online through computer network/internet or any other electronic device;

(pb) "Farmer-Consumer Market Yard" means market yard established under section 5D of this Act;

(pc) "Farmer-Producer Company (FPC)" means a company of farmer-producer members incorporated with the Registrar of Companies";

(ix) after clause (v) the following clause shall be inserted, namely:—

"(va) "livestock" means cows, buffaloes, bullocks, bulls, goats and sheep, and includes poultry, fish and such other animal and products thereof specified in the Schedule hereto;"

(x) after clause (zc), the following clause shall be inserted, namely:—

"(zca) "Market Yard of National Importance" means a market yard as notified under section 5B of this Act;"

(xi) after clause (ze), the following clauses shall be inserted, namely:—

"(zea) "Notified Agricultural Produce and Livestock" means agricultural produce and livestock, specified in the Schedule hereto;

"(zeb) "National Agriculture Market (NAM)" means an integrated market where buying and selling of notified agricultural produce including livestock and activities incidental thereto are carried out in India possessing marketing utility across time and space;"

(xii) after clause (zf), the following clauses shall be inserted, namely:—

(zfa) "over trading", in relation to a trader, means the amount exceeding the value of the agricultural produce including livestock purchased at any point of time vis-à-vis to the amount of security deposited with or the bank guarantee he has furnished to the Marketing Board;

"(zfb) "own consumption purchases" means retail purchases made in small quantities for domestic consumption and not for resale or business purposes;

"(zfc) "person" includes individual, a co-operative society, Hindu Undivided family, a company or firm or an association or a body of individuals, whether incorporated or not;

"(zfd) "petty trader" in relation to agricultural produce, means a trader who has not obtained licence under this Act but carries on purchasing or selling of notified agricultural produce not exceeding such quantity as may be prescribed;";

(xiii) after clause (zq), the following clauses shall be inserted, namely:—

"(zqa) "Silo" means silo declared as market sub-yard under section 5E of this Act;

"(zqb) "Special Commodity Market Yard" means such market yard notified under section 5A of this Act;

"(zqc) "State" means the State of Goa;";

(xiv) after clause (zw), the following clauses shall be inserted, namely:—

"(zwa) "warehouse", in relation to market yard, means warehouse, declared as market sub-yard under section 5E of this Act;

"(zwb) "Revolving Marketing Development Fund" means a separate non-lapsable fund maintained by State Marketing Officer under sub-section (2A) of section 44 of this Act;";

4. *Substitution of section 5.*— For section 5 of the principal Act, the following sections shall be substituted, namely:—

"5. *Principal market yard, sub-market yard, market sub-yard, private market*

yard, private market sub-yard, farmer-consumer market yard, private farmer-consumer market yard and electronic trading platform.— (1) In this State there may be—

(a) principal market yard managed by the Marketing Board;

(b) sub-market yard managed by the Marketing Board;

(c) market sub-yard managed by the Marketing Board;

(d) private market yard managed by a person, holding a licence under section 5C;

(e) private market sub-yard managed by a person holding a licence under section 5F;

(f) farmer-consumer market yard managed by the Marketing Board;

(g) private farmer-consumer market yard managed by a person, holding a licence under section 5D; and

(h) electronic trading platform.

(2) The Government shall, as soon as possible after the issue of notification under sections 3 and 4, by a notification, declare any 'place' in the market area as principal market yard or sub-market yard or market sub-yard or farmer-consumer market yard, as the case may be, managed by a Marketing Board, for the purpose of regulation of marketing of notified agricultural produce and livestock, expressly or impliedly in physical, electronic or other such mode, under this Act.

Explanation: In this sub-section (2), the expression 'place' shall include any structure, enclosure, open space locality, street, including warehouse, silos, pack house, cleaning, grading, packaging and processing unit vested in the Marketing Board of the delineated market area.

(3) The Government may, by notification, declare a 'place', licenced under section

51, to be private market yard, private market sub-yard, private farmer-consumer market yard, as the case may be, for marketing of notified agricultural produce and livestock, expressly or impliedly in physical, electronic or other such mode, under this Act.

Explanation: In this sub-section (3), the expression 'place' shall include any structure, enclosure, open space, locality, street, including warehouse, silos, pack house, cleaning, grading, packaging and processing unit vested in the person licenced for the purpose under this Act.

5A. *Establishment and notification of "Special Commodity Market Yard".*— (1) The Government may designate any existing market yard established under sub-section (2) of section 5 as "Special Commodity Market Yard" or establish and notify any market yard as "Special Commodity Market Yard" after consideration of such aspects as throughput of particular agricultural produce livestock and special infrastructure requirements therefor. It may be,—

(i) fruits, vegetables and flowers market, including onion market, apple market, orange market and other such market;

(ii) cotton market;

(iii) medicinal and aromatic plants market;

(iv) livestock market including camel market, fish market, poultry market and other such market; and

(v) any other markets.

(2) All provisions for and in relation to the Marketing Board made in the Act shall mutatis mutandis apply to the Marketing Board established for "Special Commodity Market Yard".

5B. *Establishment and notification of "Market Yard of National Importance*

(MNI).— The Government may designate and notify any existing market yard established under sub-section (2) of section 5 as "Market Yard of National Importance" or establish and notify any market as "Market Yard of National Importance" after consideration of such aspects as total throughput, value, upstream catchment area, down-stream number of consumers served and special infrastructure requirements thereof:

Provided that the market yard handling not less than such annual tonnage or such annual values, as may be prescribed, may be considered for conferring the status as the "Market Yard of National Importance":

Provided further that out of such annual tonnage or such annual value, 30 percent may arrive from not less than two other States.

5C. *Establishment of private market yard.*— (1) Subject to such reasonable conditions and such fee as may be prescribed, the State Marketing Officer or such officer as may be authorized by him may grant a licence to a person to establish a private market yard, for trading of notified agricultural produce and livestock.

(2) The private market yard licensee, or its management committee, by whatever name it is called, may register commission agents and other market functionaries to operate in the licenced private market yard.

(3) The private market yard licensee, or its management committee, may collect user charge on notified agricultural produce and livestock transacted in the private market yard, at the rate ad valorem not exceeding the rate as notified by the Government:

Provided that no user charge shall be collected from agriculturist seller.

(4) The private market yard licensee shall contribute such user charge collection and registration fee, to the Revolving Marketing

Development Fund for this purpose at the rate in percentage at par with Marketing Board.

(5) The State Marketing Officer shall spend the money from such Fund under sub-section (4) in development of common marketing infrastructure, skill development, training, research and pledge financing and such other activities as will aid in creating an efficient marketing system in the State/Country.

(6) The private market yard licensee shall formulate a Standard Operating Procedure (SOP) for conduct of business and activities ancillary thereto in the licenced private market yard.

5D. *Establishment of farmer-consumer market yard (direct sale of agricultural produce by farmer to consumer in retail).*— (1) Subject to such terms and conditions and fee, as may be prescribed, the State Marketing Officer or such officer as may be authorized by him, may grant licence to person to establish farmer-consumer market yard for marketing of specified agricultural produce in retail.

(2) Such farmer-consumer market yard may be established by a person by developing infrastructure, as may be prescribed, and at a place accessible to both farmers(s) and consumer(s):

Provided that the consumer shall not purchase more than such quantity of agricultural produce at a time in market yard as prescribed.

(3) The farmer-consumer market yard licensee may collect the user charge on the sale of agricultural produce from the seller and amount so realized shall be retained by farmer-consumer market yard licensee:

Provided that the Government may in public interest from time to time, by notification, put ceiling on the rate of collection of user charge.

5E. *Declaring ware-house/silos/cold storage or other such structure or place as market sub-yard.*— (1) Save as otherwise provided in this Act, the Government may, by notification, declare warehouse/silos/cold storage or other such structure or place with infrastructure and facilities as prescribed, to function as market sub-yard.

Explanation: The expression 'place' under this sub-section shall include any structure, enclosure, open space, locality, street, including pack house, cleaning, grading and processing unit, etc.

(2) The owner of such warehouse/cold storage, or other such structure or 'place', as the case may be, desirous of declaration of such place as market sub-yard under sub-section (1), shall apply to the State Marketing Officer or such officer as may be authorized by him, in such form and in such manner and along with such fee; and for such period but not less than three years, as prescribed.

(3) The licensee of such warehouse/silos/cold storage or other such structure or place, may collect user charge on notified agricultural produce transacted at the declared market sub-yard under sub-section (1), at the rate ad valorem not exceeding the rate as notified by the Government:

Provided that no user charge shall be collected from agriculturist seller.

(4) A declared market sub-yard licensee shall contribute such user charge to the Revolving Marketing Development Fund at the rate in percentage at par with Marketing Board. The fund shall be utilized for the purposes as specified in sub-section (5) of section 5C of this Act.

5F. *Direct marketing (wholesale direct purchase from farmers outside the market yard, sub-market yard, private market yard).*— (1) Collection/aggregation centers in the proximity of the production areas may be set up by a person with

infrastructure, as may be prescribed, with linkages to retail chain, or processing/export unit/premises, or any other such unit/premises, as may be prescribed, in accordance with the provisions of this Act and rules made thereunder for marketing of notified agricultural produce.

(2) Notwithstanding anything contained under sub-section (1), direct wholesale purchase can also be carried out outside the principal market yard, sub-market yard, market sub-yard, private market yard at such place without establishment of any permanent collection/aggregation centre, as prescribed.

(3) Direct marketing licensee shall have to maintain records and all accounts relating to daily trade transactions and shall submit such monthly report, as prescribed, to the Licensing Authority.

(4) The Licensing Authority can seek any type of additional information from the direct marketing licensee and can also inspect and issue direction relating to functioning of such wholesale purchases and the activities incidental thereto.

(5) The direct marketing licensee shall be liable to pay to one-fourth of the applicable market fee on wholesale purchases made. Such licensee shall deposit the due amount towards "Revolving Marketing Development Fund" for the month by 7th day of the next month. The Fund shall be utilized for the purposes as specified in sub-section (5) of section 5C of this Act.

5. *Amendment of section 12.*— In section 12 of the principal Act, in sub-section (1),—

(i) for the word "eighteen", the word "nineteen" shall be substituted;

(ii) for clause (d), the following clause shall be substituted, namely:—

"(d)(i) Registrar of Co-operative Societies or his nominee;

(ii) Director of Agriculture or his nominee; and

(iii) Director of Animal Husbandry or his nominee."

6. *Substitution of section 34.*— For section 34 of the principal Act, the following section shall be substituted, namely:—

"34. *Levy of user charge by Marketing Board.*— (1) Notwithstanding anything contained in this Act, the Marketing Board may allow trade even in those items of the agricultural produce including livestock which is not notified for regulation under this Act or are not specified in the Schedule hereto.

(2) The Marketing Board shall collect user charge as specified in bye-laws for allowing trade as provided under sub-section (1) at the rate not exceeding two percent ad valorem incase of non-perishable transacted agricultural produce and not exceeding one percent ad valorem incase of perishable agricultural produce and livestock.

(3) Save as otherwise provided in this Act, there shall neither be regulation nor levy of applicable user charge on sale transactions of fruits and vegetables taking place outside the principal market yard, sub-market yard(s) and market sub-yard(s)."

7. *Amendment of section 41.*— In section 41 of the principal Act, for the word "market fee", wherever they occur, the expression "market fees/user charge" shall be substituted.

8. *Amendment of section 44.*— In section 44 of the principal Act, after sub-section (2), the following sub-sections shall be inserted, namely:—

"(2A) The State Marketing Officer shall maintain a Revolving Marketing Development Fund to account the receipts realized as contribution from licensees of private market yard, private market sub-yard, e-trading platform, direct marketing and from such other contribution.

(2B) The Marketing Board shall contribute five percent of its income derived from license fees and market fees to the Revolving Marketing Development Fund.”.

9. *Insertion of new section 44A.*— After section 44 of the principal Act, the following section shall be inserted, namely:—

44A. *Accounts and Audit of Marketing Board.*— (1) The accounts of the Marketing Board shall be subject to internal audit for which the Marketing Board may make such an arrangement as it deem fit.

(2) Within 45 days of the close of the financial year the annual accounts and balance sheet of the Marketing Board shall be prepared by the Secretary and all money accruing to or received by the Marketing Board from whatever source and all amounts disbursed or paid shall be entered in the accounts.

(3) At the time of audit the Secretary shall cause to be produced all accounts, registers, documents and other relevant papers which may be called for by the audit officer for the purposes of the audit. Any explanation called for by such officer for the removal of any discrepancy shall be immediately furnished to him.

(4) The accounts of the Marketing Board shall be audited within six months of the close of the financial year to which such accounts relate.

Provided that the State Marketing Officer may upon request from the Marketing Board and for justifiable reasons, grant extension of time for a period not exceeding six months.

(5) The State Marketing Officer shall appoint an auditor from the panel of Auditors and Chartered Accountants constituted by the Registrar of Co-operative

Societies, Government of Goa, from time to time.

(6) The Marketing Board dealing with the funds from the Government or any other external individual or institutions may be subject to a re-audit initiated by the State Marketing Officer at the request of creditor, on such specific terms of reference as agreed to by the State Marketing Officer. The cost and expenses of the re-audit shall be borne by such creditor.

(7) The accounts when audited shall be printed. The copies of accounts and audit report with comments thereon shall be placed before the Marketing Board.

10. *Amendment of section 45.*— In section 45 of the principal Act, in sub-section (1),—

(i) clause (xx) shall be re-numbered as clause (xxi);

(ii) before clause (xxi) so re-numbered, the following clause shall be inserted, namely:—

“(xx) to make arrangement for creating the facilities for livestock trade by providing required Infrastructure;”.

11. *Substitution of Chapter VIII.*— For Chapter VIII of the principal Act, the following chapter shall be substituted namely:—

“Chapter VIII”

Regulation of Trading

47. *Sale-transactions of notified Agricultural Produce and Livestock.*— (1) All notified agricultural produce including livestock shall ordinarily be sold in the principal market yards, sub-market yards and market sub-yards licenced under this Act or not, private market yard or at the electronic trading platforms:

Provided that the notified agricultural produce including livestock may be sold at other places also to a licence holder

especially permitted in this behalf under this Act.

(2) In relation to agricultural produce, nothing in sub-section (1) shall apply to,—

(i) sale made by the producer himself to any person for his domestic consumption in quantity upto one quintal;

(ii) agricultural produce brought for sale by head load;

(iii) purchase and sale of agricultural produce made by petty trader;

(iv) purchase of agricultural produce by an authorized fair price shop dealer from the Food Corporation of India, State Commodities Trading Corporation or any other agency or institution authorized by the Government of India or State Government or Union Territory Administration for distribution of essential commodities through the public distribution system; and

(v) transfer of agricultural produce to a co-operative society for the purpose of securing an advance therefrom.

(vi) notified agriculture produce brought by the licenced/registered trader from a place outside the Market Yard or within the Market area in the course of commercial transactions:

Provided that it shall not be necessary to bring agricultural produce covered under contract farming to the market yard/ sub market yard/private yard and it may be directly sold to contract farming sponsors from farmers fields.

(3) In relation to livestock, nothing in sub-section (1) shall apply to the business of purchasing or selling of livestock not exceeding such value, as prescribed.

(4) The price of the notified agricultural produce including livestock, brought for sale into the principal market yards, sub-market

yards, private market yards, market sub-yards, shall be settled by tender bid or open auction including e-auction or any other transparent system and no deduction shall be made from the agreed price on any account whatsoever from the seller.

(5) Weighment or measurement or counting of all the notified agricultural produce including livestock so purchased shall be done by such person and such system as is provided in the bye-laws or at any other place specified for the purpose by the Marketing Board.

48. *Terms and procedure of buying and selling.*— (1) Except in the commercial transactions between two traders, any other person who buys notified agricultural produce including livestock in the principal market yards, sub-market yards and market sub-yards, shall execute an agreement in triplicate in such form, as prescribed, in favour of the seller. One copy of the agreement shall be kept by the buyer, one copy shall be supplied to the seller and the remaining copy shall be kept in the record of Marketing Board.

(2) (a) The price of the notified agricultural produce including livestock transacted in the principal market yards, sub-market yards, private market yards, market sub-yards or at e-platforms shall be paid on the same day to the seller or in the maximum next day if procedurally so required. Payment on notified agricultural produce shall also be made to agriculturist-seller, if sold to the direct marketing licensee, on the same day there itself.

(b) In case purchaser does not make payment as specified under clause (a), he shall be liable to make additional payment at the rate of one percent per day of the total price of the agricultural produce, including live stock, payable to the seller within five days.

(c) In case purchaser does not make payment to the seller as specified under clause (b) above within 5 days from the day

of such purchase, his license shall be deemed to have been cancelled on the sixth day and he shall not be granted any licence or permitted to operate under this Act for a period of one year from the date of such cancellation.

(3) No wholesale transactions of notified agricultural produce shall be entered directly by licensed/registered trader with producer of such agricultural produce in the market yard/sub-market yard/private yard or at such other place except in accordance with the provisions contained in the bye-laws:

Provided that agricultural produce, produced under contract farming may be directly bought by contract farming sponsor anywhere.

(4) Commission agent shall recover his commission from his principal trader at the rate not exceeding two percent ad valorem on transacted non-perishable agricultural produce; while in case of perishable agricultural produce, it shall not exceed four percent ad valorem on transacted produce, including all expenses as may be incurred by him in storage of the produce and other services rendered by him:

Provided that no commission shall be collected from farmer-seller.

(5) Every commission agent shall be liable to keep the goods of his principal in safe custody without any charge other than commission payable to him.

49. *Levy of market fee (single point levy of market fee).*— (1) The Marketing Board shall levy and collect market fee from buyer in respect of notified agricultural produce including livestock bought by such buyer in the principal market yard or sub-market yard(s) or market sub-yard(s) either brought from outside the State or from within the State, at such rate as may be notified by the Government but not exceeding two percent ad valorem on transacted produce in case of non-perishable agricultural produce and not

exceeding one percent ad valorem in case of perishable agricultural produce and livestock:

Provided that the notified agricultural produce imported/purchased/bought from any person other than agriculturist into the market area shall not be liable for payment of Market fee with effect from 15-06-2020.

Provided that market fees specified under this section shall not be levied for the second time, in whatever name it is called, i.e. cess, user charge, service charge, etc., in any principal market yard, sub-market yard, market sub-yard, private market yard, electronic trading platform within the state provided that market fee at applicable rate has already been paid on that notified agricultural produce in any principal market yard, sub-market yard, market sub-yard, private market yard, electronic trading platform within the State and the evidence to this effect has been furnished, by the concerned person that market fee has already been paid as aforesaid in the State:

Provided further that in case of commercial transactions between traders, the market fee shall be collected and paid by the seller:

Provided also that in case of buyer is not licensee and seller is farmer, the liability of payment of market fee shall be of commission agent who will collect the market fee from buyer and deposit to the Marketing Board.

(2) The Marketing Board may levy and collect entrance fee on vehicles which may enter into market yard at such rate as may be specified in bye-laws:

Provided that no such fee shall be levied and collected from agriculturist-sellers.

50. *Grant/Renewal of licence to market functionaries other than trader.*— (1) Subject to the provisions of this Act and rules made in this behalf, every person who, in respect of notified agricultural produce including livestock, desires to operate in the principal market yard or sub-market yard or market

sub-yard as commission agent, weighman, measurer, hammal (loader-unloader) or such other market functionary, except trader, shall apply to the Marketing Board for grant or renewal of licence in such form, with such fee and in such manner as prescribed.

(2) The Marketing Board or its Chairperson if so authorized by the Marketing Board, may, on an application made under sub-section (1) and after making such inquiries as it deemed fit, grant or renew the licence, or may refuse to grant or renew any such licence on the basis of one or more of the following reasons:—

- (i) the applicant is minor or not bonafide;
- (ii) the applicant has been declared defaulter under this Act or under the rules or Bye-laws framed thereunder;
- (iii) the applicant has been found guilty under this Act;
- (iv) any dues relating to Marketing Board and/or Government are outstanding against the applicant;
- (v) any other reason(s) as may be prescribed.

(3) The application received under sub-section (1) shall be disposed of within a period of twenty working days from the date of receipt of application complete in all respects.

(4) The Marketing Board may grant the licence or reject the same after recording the reason in writing therefor.

(5) On expiry of a period specified in sub-section (3), if the application has not been disposed off, the licence shall be deemed to have been granted or renewed, as the case may be.

(6) The Marketing Board or its Chairperson if so authorized may, by order and for reasons to be recorded in writing suspend or cancel the licence, granted under this section:

Provided that no order for suspension or cancellation of licence shall be passed without giving a reasonable opportunity of being heard to the licensee.

51. *Grant/Renewal of licence for private market yard, farmer-consumer market yard and market sub-yard.*— (1) Any person who, desires to establish private market yard, farmer-consumer market yard, market sub-yard, shall apply to the State Marketing Officer or such officer as may be authorized by him for grant of licence or renewal thereof in such form, in such manner and with such fee and securities/bank guarantee as prescribed.

(2) An application received under sub-section (1) may be rejected for the reasons to be recorded in writing by the State Marketing Officer or such officer as may be authorized by him.

(3) The application received under this section shall be liable to be rejected,—

- (i) in case the applicant is a minor or not bonafide;
- (ii) in case the applicant has been declared defaulter under this Act or under the rules or Bye-laws framed thereunder;
- (iii) in case any dues relating to Marketing Board and/or Government are outstanding against the applicant;
- (iv) in case the concerned authority is satisfied that the applicant does not possess the infrastructure credentials, experience or adequate capital for investment or any other requirements as may be prescribed for establishment of a private market yard or farmer-consumer market yard or market sub yard;
- (v) for any other reason as prescribed.

(4) The licence granted or renewed under this section shall be subject to such terms and conditions as prescribed and the licensee shall be bound to follow the terms and

conditions of the licence. The licensee shall also follow the provisions of this Act and rules made thereunder.

52. Suspension or Cancellation of licence granted/renewed under section 51.— (1) Subject to the provisions of section 51, the Licensing Authority, may by order, and for the reasons in writing to be communicated to the licensee, suspend or cancel the licence, if,—

(a) the licence has been obtained through willful misrepresentation or fraud;

(b) the licensee or his representative or anyone acting on his behalf with his expressed or implied permission, commits a breach of any of the rules, regulations and terms or conditions of licence;

(c) licensee himself or in collusion with other licensee commits any act or abstains from carrying on his normal business in the market area with the intention of willfully obstructing, suspending or stopping the marketing of notified agricultural produce;

(d) licensee becomes insolvent;

(e) licensee incurs any disqualification as prescribed; or

(f) licensee is convicted of any offence under this Act.

(2) No licence shall be suspended or cancelled under this section without giving a reasonable opportunity of being heard to the licensee.

53. Grant/Renewal of unified single trading licence.— (1) There shall be a single licence applicable to the whole of the State, for the trader to be granted/renewed by the State Marketing Officer or such officer as may be authorized by him in such manner and in such form, as prescribed, to operate as trader in any principal market yard, sub-market yard, market sub-yard, private market yard and private market sub-yard, e-trading platform or any other space identified for the

purpose, in the State. The existing trader licences granted by the Marketing Board before commencement of the Goa Agricultural Produce Marketing (Development and Regulation) (Amendment) Act, 2020 shall be deemed to be State wide single trader licences granted by the State Marketing Officer.

Explanation: Private market licensee or other such licensee or its management committee may, register the unified single trading licensee, to allow to operate in such market yards.

(2) Any person desirous of obtaining or renewing a licence under sub-section (1) as trader, shall apply to the State Marketing Officer or such officer as may be authorized by him in such form and with such fee, as prescribed.

(3) Subject to provisions of this Act and the rules made thereunder, the State Marketing Officer or such officer as may be authorized by him, on application made under sub-section (2), after making such inquiries as deemed fit, may grant or renew the licence in such form and for such period, as prescribed:

Provided that notwithstanding anything contained in this Act and the rules, made thereunder, there shall be no consideration of domicile, compulsory requirement of purchase/collection center and minimal quantity for grant/renew of such licence:

Provided further that such licence granted or renewed shall entail to the licensee to carry out trade of any form i.e. primary or secondary or whatsoever, without any discrimination.

(4) The licence issued by the State Marketing Officer or such officer as may be authorized by him under this section shall bear Unicode, as prescribed.

54. Suspension or Cancellation of unified single trading licence granted/renewed under section 53.— (1) The State Marketing Officer

or the Officer authorized by him may, after such inquiry as he deems fit to make and after giving, the licensee a reasonable opportunity of being heard, suspend or cancel a licence issued under section 53 on any of the following grounds, namely:—

(a) the licence has been obtained through willful misrepresentation or fraud;

(b) the licensee himself or in collusion with other licensee commits any act or abstains from carrying on his normal business in the market with the intention to willfully obstruct, suspend or stop the marketing of notified agricultural produce in any type of market and in consequence whereof, the marketing of notified agricultural produce has been obstructed, suspended or stopped;

(c) the licensee is found to have contravened any of the provisions of this Act or the rules or bye-laws made thereunder;

(d) the licensee is convicted of an offence punishable under this Act or rules or regulations made thereunder;

(e) the licensee becomes insolvent; or

(f) the licensee incurs any disqualification as prescribed.

(2) The licensee shall forthwith produce the suspended/cancelled licence in the office of the State Marketing Officer for being endorsed in such manner as prescribed and shall not be entitled to claim on account of such suspension/cancellation any compensation and/or refund of the whole or any part of the licence fee.

55. *Recognition of unified single trading license granted/renewed under section 53 for inter-state trade.*— (1) Notwithstanding anything contained in this Act, the Government may allow holder of unified single trading licence bearing Unicode issued by any other State or Union Territory to undertake trade transactions within its geographical jurisdiction on e-platform or any

other format that may be in operation, as trader.

(2) Such licensee shall be liable to pay the market fee and other marketing charges at the rate applicable, where trade transactions has taken place, in the manner as prescribed.

(3) In case of contravention of any of the provisions of this Act or Rules or bye-laws framed thereunder or instructions or orders, the State Marketing Officer shall, after giving an opportunity of being heard, blacklist such licensee for trading purpose within their respective jurisdiction, for a certain period or forever based on the gravity of contravention of provisions of this Act or Rules or bye-laws framed thereunder or instructions or orders issued.

Explanation: The expression 'blacklisting' of licensee for a certain period means temporary suspension of licence for certain period and blacklisting the licensee forever means permanent cancellation of licence.

(4) The State Marketing Officer of the respective jurisdiction, wherein the contravention occurs, may simultaneously submit a proposal detailing the type and nature of contravention with evidence, to the concerned licence issuing State or Union Territory, as the case may be, for taking further appropriate action against the contravener.

56. *Grant/Renewal of licence for direct marketing.*— (1) Any person including a Farmers' Co-operative, Farmers' Producer Organization (FPO) and Processor/Exporter, desires to purchase agricultural produce directly from farmers outside the principal market yard, sub-market yard, market sub-yard, private market yard, shall apply to the State Marketing Officer or such officer as may be authorized by him for grant or renewal of licence, as the case may be, in such form and in such manner, as prescribed.

(2) An application for direct marketing shall accompany such fee and security/bank guarantee, as prescribed.

(3) The application received under sub-section (1) may be rejected by an order and for reasons to be recorded in writing after giving the applicant an opportunity of being heard.

(4) A direct marketing licence granted or renewed under this section shall be subject to such terms and conditions, as prescribed and the licensee shall be bound to follow the terms and conditions of the licence. The licensee shall also follow the provisions of this Act and rules made thereunder.

57. Suspension or Cancellation of direct marketing licence.— The provisions contained in section 52 shall mutatis mutandis apply for suspension/cancellation of licence granted or renewed under section 56.

58. Dispute settlement.— Any dispute arising between or among licensees of private market yard, farmer-consumer market yard, market sub-yard and direct marketing or between or licensee and Marketing Board shall be resolved by the State Marketing Officer, in a summary manner, within thirty days, after giving the parties a reasonable opportunity of being heard.

59. Appeal.— (1) Any person aggrieved by the order of the State Marketing Officer, may prefer an appeal to the Government or such Officer authorized by it, in such form and in such manner as prescribed, within thirty days from the date of receipt of such order. The appeal shall be disposed off within thirty days after giving the parties a reasonable opportunity of being heard.

(2) The Appellate Authority, if it consider it necessary so to do, grant a stay on the order appealed against for such period as it may deem fit.

(3) The order passed in the appeal by the Appellate Authority under this section shall be final and binding on all parties. Such order issued by the Appellate Authority shall have the force of the decree of a Civil Court and shall be enforceable as such.

60. Bar of jurisdiction on Civil Courts.— (1) No Civil Court shall have jurisdiction to settle,

decide or deal with any question or to determine any matter which is by or under this Act required to be settled, decided or dealt with by an authority under this Act.

(2) No Court shall take cognizance of an offence under this Act, except upon a complaint by the Marketing Board or State Marketing Officer.

60A. Registration of wholesale ad-hoc buyer.— (1) Any person desirous of wholesale ad-hoc buying either from the market-yard or from outside the market-yard, on day to day basis for his own consumption even without valid licence granted under this Act, may register with the concerned Marketing Board, in such form and in such manner, as prescribed.

(2) Buyer referred in sub-section (1) shall specify the place and day of purchase while making the registration or before purchase.

(3) In case purchase is undertaken in the market yard, such buyer shall be liable to pay market fee at the applicable rate to the Marketing Board and on purchase undertaken outside the market yard, the buyer shall pay one-half of the applicable market fee to the Marketing Board:

Provided that such wholesale ad-hoc purchases cannot be made more than three times in a month across the State.

12. Insertion of new chapter VIIIA.— After chapter VIII of the principal Act, the following chapter shall be inserted, namely:—

"Chapter VIIIA"

E-Trading

60B. Establishment/Promotion of Electronic Trading Platform.— (1) No person shall establish and run any electronic trading platform for trading in notified agricultural produce including livestock without obtaining a licence under this section.

(2) Save as provided in sub-section (1), the Government or its agencies may, however,

establish and run e-trading platform for trading in notified agricultural produce including livestock.

60C. *Grant/Renewal of licence to establish electronic trading platform.*— (1) Any person desirous of establishing an e-trading platform under sub-section (1) of section 60B shall apply to the State Marketing Officer or such officer as may be authorized by him in such form and in such manner along with such fee and security/bank guarantee and by fulfilling such conditions, as prescribed.

(2) The application received for grant or renewal of licence may be rejected for reasons to be recorded in writing by the State Marketing Officer or such officer as may be authorized by him:

Provided that the provisions contained in sub-section (3) of section 51 shall mutatis mutandis apply for deciding the application received under this section.

(3) The e-trading platform managed and operated by a person or Government or its agencies, as the case may be, shall provide all infrastructures and services connected to e-trading, as prescribed.

(4) The licensee or its management committee, may collect user charge on sale transactions of notified agricultural produce including livestock on e-trading platform:

Provided that no user charge shall be collected from agriculturist seller:

Provided further that Government in public interest may from time to time, by notification, put ceiling on the rate of collection of user charge.

(5) The e-trading platform licensee shall contribute such user charge collection to the Revolving Marketing Development Fund at the rate specified in sub-section (2) of section 34. Such fund shall be utilized for the purposes specified in sub-section (5) of section 5C of this Act.

60D. *Integration of warehouses/silos/cold storages or other such structure or space, declared as market sub-yard, to e-platform.*—

A person who is issued licence under section 51, desirous to link to e-platform of Government of India, may apply, through Government or its agencies, to the Government of India in such form and in such manner, as prescribed.

60E. *Integration of private market.*— A licensee of private market yard, desirous of integrating with e-trading portal, may apply through Government or its agencies to the Government of India in such manner, as prescribed.

60F. *Interoperability of e-trading platform.*— In order to evolve a unified National Agricultural Market and integrate various e-platforms, the applications in the e-platform(s) should be interoperable as per specifications and standards laid down by the State Marketing Officer or such officer as may be authorized by him.

60G. *Payment to the sellers and maintenance of accounts.*— (1) Notwithstanding anything contained in this Act, payment of notified agricultural produce including livestock traded on electronic platform shall be made same day of the sale transactions to the seller or in the maximum next day, if procedurally so required. In procedural exigencies on electronic trading, the payment to the seller may be made in such manner as prescribed in rules or bye-laws, made under this Act.

(2) The licensee or State Marketing Officer or such officer as may be authorized by him, as the case may be, shall maintain accounts of all the transactions taken place on electronic platform and submit such periodical reports and returns to the Secretary of the Marketing Board or the authorized Officer, at such time and in such forms, as may be specified by the Government, from time to time.

60H. *Suspension or Cancellation of licence of electronic trading platform.*— The State Marketing Officer may, by order and for the reasons to be recorded in writing, suspend or cancel the licence granted under section 60C:

Provided that no order for suspension or cancellation of licence shall be passed without giving a reasonable opportunity of being heard to the licensee.

60I. *Dispute settlement.*— Any dispute arising,—

(i) between or among the licensees specified in section 60C; or

(ii) between the said licensee and Marketing Board, shall be resolved by the Officer authorized by the Government, in summary manner within thirty days, after giving the parties reasonable opportunity of being heard.

60J. *Dispute settlement with regard to intra-State trade transactions.*— In case of any dispute with regard to intra-State trade transactions on e-platform, the redressal thereof shall be done at the level of management committee of the licensee or the Marketing Board, as the case may be, through an administrative process, or through the process of conciliation and arbitration, within seven working days; while in case of perishables it shall be within three working days. The management committee or Marketing Board, as the case may be, shall dispose of the matter by issuing a reasoned order.

60K. *Dispute settlement with regard to Inter-State trade transactions.*— In case of any dispute arising out of inter-State trade transactions on e-platform or any other such platform, the Government can subscribe to become part of such Authority, which may be constituted by the Government of India or State Government/Union Territory Administration under any law for the time being in force.

13. *Substitution of section 68.*— For section 68 of the principal Act, the following section shall be substituted, namely:—

"68. *Powers and functions of the State Marketing Officer.*— (1) Subject to the provisions of this Act, the State Marketing

Officer may exercise such powers and perform such functions other than those specified for the Secretary under this Act, which would enable proper execution of the provisions of this Act. The Government may delegate any or all the regulatory powers vested in it under this Act and rules to the State Marketing Officer.

(2) In particular and without prejudice to the generality of the provisions of sub-section (1), the functions of the State Marketing Officer may include,—

(i) blacklisting the operation of inter-State trading licence within the State jurisdiction issued by another State;

(ii) supervision on the Marketing Board for effective execution of provisions of this Act and rules made thereunder relating to transactions of agricultural produce including livestock taking place in the principal market yards, sub-market yards and market sub-yards;

(iii) enforcement of regulation in the delineated market areas;

(iv) launch of prosecution for contravening the provision of this Act and rules made thereunder;

(v) suggest amendments to this Act and rules for effective execution of the objectives of this Act;

(vi) approve the bye-laws framed by the Marketing Board under this Act;

(vii) grant approval of the budget of the Marketing Board;

(viii) accord sanction to the creation of post of officers and staff of the Marketing Board;

(ix) take steps for timely and proper conduct of the elections of the Marketing Board and activities connected thereto;

(x) accept resignation of the Chairperson of the Marketing Board;

(xi) act as appellate authority for any person aggrieved by an order of the Marketing Board.”.

14. *Amendment of section 81.*— In section 81 of the principal Act, in sub-section (2), for clause (xv), the following clauses shall be substituted, namely:—

“(xv) procedure for grant, renewal, suspension and cancellation of unified single trading licence;

(xvi) procedure for allowing unified single trading licence for inter-state trade and its blacklisting;

(xvii) procedure for grant and renewal of licences to set up private market yard, farmer-consumer market yard, market sub-yard, electronic trading platform, direct marketing and suspension and cancellation of licencees;

(xviii) procedure and condition for registration of wholesale ad-hoc buyers;

(xix) procedure and terms and conditions for declaring warehouse, silos, cold storage or other such structure or space as market sub-yard;

(xx) manner of dispute settlement between the licensees and between the licensees and Marketing Board, etc.;

(xxi) procedure for setting up of assaying labs including in private sector and promotion of quality certification system. Constitution of committee with technical members of linked and line Department of Government and Government of India to promote quality certification system;

(xxii) provide necessary infrastructure and logistic support for e-trading platform;

(xxiii) the manner in which auctions of agricultural produce including e-auction shall be conducted and bids made and accepted;

(xxiv) annual tonnage or annual values and procedure for issuing licence for market yard of National Importance;

(xxv) conditions and fees for establishment of private market yard;

(xxvi) infrastructure to be built up and developed at a place and the manner for establishing farmers-consumer market yard (direct sale of Agricultural Produce by farmers to consumer in retail);

(xxvii) period, fees, place, manner, infrastructure and forms for declaring warehouse, silos, cold storage or other structure or place as market sub-yard;

(xxviii) norms and procedure for infrastructure for backward and forward linkage to retail, processing and export chain, place of direct marketing and the manner in which the records are to be maintained in respect of direct marketing;

(xxix) manner and procedure for establishing e-Trading platform for trading notified agricultural produce and livestock and infrastructure, conditions, fees, securities and forms required for issuing licence to e-trading platform.

(xxx) linking market sub-yard and private market yard to e-platform of Government of India;

(xxxi) specification for procedure and conditions of payment in relation to the transactions undertaken on e-trading platform;

(xxxii) agreement listing out the terms and conditions of buying and selling of notified agricultural produce and livestock between two or more traders in the principal market yard, sub-market yard and market sub yard;

(xxxiii) any other matter which has to be, or may be prescribed.

15. *Repeal and Saving.*— (1) The Goa Agricultural Produce Marketing (Development and Regulation) (Amendment) Ordinance, 2020 (Ordinance No. 2 of 2020) and the Goa Agricultural Produce and Livestock Marketing (Promotion and

Facilitation) (Second Amendment) Ordinance, 2020 (Ordinance No. 4 of 2020) are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinances, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Secretariat,
Porvorim, Goa.
Dated: 17-08-2020

CHOKHA RAM GARG
Secretary to the
Government of Goa
Law Department
(Legal Affairs).

Notification

7/13/2020-LA

The Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020 (Goa Act 12 of 2020), which has been passed by the Legislative Assembly of Goa on 27-07-2020 and assented to by the Governor of Goa on 12-08-2020, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary
(Law).

Porvorim, 17th August, 2020.

**The Goa (Recovery of Arrears of Tax
through Settlement) (Amendment)
Act, 2020**

(Goa Act 12 of 2020) [12-08-2020]

AN

ACT

further to amend the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009).

BE it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa (Recovery of

Arrears of Tax through Settlement) (Amendment) Act, 2020.

(2) It shall be deemed to have come into force on the 20th day of May, 2020.

2. *Amendment of long title.*— In the long title of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009) (hereinafter referred to as the "principal Act"), for the expression "31st day of March, 2015", the expression "31st day of March, 2016 or 31st day of January, 2020, as the case may be" shall be substituted.

3. *Amendment of section 2.*— In section 2 of the principal Act, for clause (j), the following clause shall be substituted, namely:—

"(j) "specified period" means,—

(i) any period of assessment upto the financial year ending on 31st day of March, 2016, in case where such assessment is finalized by passing assessment order on or before 31st day of January, 2020 and such assessment order is not disputed in appeal, revision or review filed under the relevant Act or before any Court;

(ii) any period of assessment upto the 30th day of June, 2017, in case where such assessment is disputed in appeal, revision or review filed under the relevant Act or before any Court before 31st day of January, 2020."

4. *Substitution of section 4.*— For section 4 of the principal Act, the following section shall be substituted, namely:—

"4. *Eligibility for settlement.*— Subject to the other provisions of this Act, an applicant shall be eligible to make an application for settlement of his arrears of assessed tax, interest or penalty for the specified period:

Provided that no application for such settlement shall be entertained if appellate or revisional authority or Court has remanded the case back to the assessing authority for fresh assessment and such

assessment has not been completed as on 31st day of January, 2020:

Provided further that the cases assessed or reassessed under section 31 or section 31A of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), shall not be eligible to make an application under section 5:

Provided also that the cases already decided and settled before commencement of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020 shall not be taken up for settlement under this Act."

5. *Amendment of section 5.*— In section 5 of the principal Act, in sub-section (1), for the expression "before expiry of three months, from the date of coming into force of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016", the expression "before expiry of six months, from the date of coming into force of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020" shall be substituted.

6. *Amendment of section 6.*— In section 6 of the principal Act, in sub-section (2), for the existing provisos, the following provisos shall be substituted, namely:—

"Provided that an applicant being a dealer, whose appeal is pending before the Appellate Authority under the relevant Act or before Tribunal, as on the 31st day of January, 2020 and who has paid ten percent or fifty percent of the disputed amount of tax in accordance with sub-section (4) of section 35 or sub-section (2) of section 36, as the case may be, of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), shall pay the balance amount, if any, by using e-challan and submit to the designated authority a self-attested photocopy of such challan in proof of payment of the amount as determined and intimated by the designated authority in Form II:

Provided further that where the designated authority is satisfied that the

applicant being a dealer, whose appeal is pending before the Appellate Authority under the relevant Act or before Tribunal as on the 31st day of January, 2020, has paid ten percent or fifty percent of the disputed amount of tax in accordance with sub-section (4) of section 35 or sub-section (2) of section 36, as the case may be, of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and that there is no further amount payable for the purpose of settlement at the rates specified in section 7, he shall issue a certificate of settlement in Form III hereto to the applicant and thereupon, such applicant shall be discharged from his liability to make payment of the balance amount of arrears of tax, interest and penalty to which he was liable before settlement:

Provided also that where an applicant whose appeal is pending before the Appellate Authority under the Goa Value Added Tax Act, 2005 or Tribunal, as on the 31st day of January, 2020 and who has paid ten percent or fifty percent of the disputed amount of interest and penalty in accordance with sub-section (4) of section 35 or sub-section (2) of section 36, as the case may be, of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) wherever applicable, such amount shall not be adjusted against the amount payable for the purpose of settlement of tax at the rates specified in section 7 of this Act:

Provided also that in respect of cases where any appeal or application for review/revision/rectification is not filed under the provisions of the relevant Act, the applicant shall not be eligible for refund of any penalty or interest already paid, either in full or in part under this Act."

7. *Substitution of section 7.*— For section 7 of the principal Act, the following section shall be substituted, namely:—

"7. *Rate applicable in determining the amount payable.*— The amount payable by an applicant for settlement of arrears of tax, interest and penalty shall be as follows:—

(a) Where the arrears of tax, interest and penalty have arisen on account of any order of assessment relating to the specified period and where no review or appeal or revision is preferred against such order as on 31st day of January, 2020 or if preferred is already decided on the date of commencement of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020, such arrears shall be settled at the rate of 100% of the arrears of tax; and any interest levied thereon and/or penalty imposed thereof shall be waived fully.

(b) Where the arrears of tax, interest and penalty have arisen on account of any order of assessment relating to the specified period is disputed, either in review or appeal or in revision or in any other suit or writ petition, filed before any court of law, on or before 31st day of January, 2020, such arrears shall be settled at the rate of 50% of the arrears of tax; and any interest levied thereon and/or penalty imposed thereof shall be waived fully.

(c) Where the arrears of tax, interest and penalty have arisen due to non-submission of declaration forms or declaration certificates, such as, Form 'C', Form 'D', Form 'E-I/E-II', Form 'F', Form 'H' of the Central Sales Tax (Registration and Turnover) Rules, 1957 or certificates of exemption in Form ST XI A or ST XI B, of the Goa Sales Tax Act, 1964 (Act No. 4 of 1964) and dealer has filed an appeal against such dues determined in any order of assessment relating to the specified period, such arrears shall be settled at the rate of 50% of the arrears of tax to be worked out after considering the declaration forms or declaration certificates which the dealer has submitted till the date of making application in accordance with section 5 of this Act and the dealer shall be discharged from his liability of payment towards interest and penalty to which he was liable before settlement.

(d) Notwithstanding anything contained in clause (a), (b) and (c) above, the applicant shall not be eligible for refund of any amount that may become excess as a result of settlement under the provisions of this Act."

8. *Substitution of Form I and Form II.*— For the existing Form I and Form II of the principal Act, the following forms shall be substituted, namely:—

"FORM I

Application for Settlement

(See section 5)

To,

The Designated Authority,

I

Proprietor/Partner/Karta/Managing Director/
/Director/Principal Officer/duly authorized officer/
/President/Secretary/legal heir/Successor/assignee
or nominee/myself/on behalf of an applicant, being
eligible under section 4 of the Goa (Recovery of
Arrears of Tax through Settlement) Act, 2009 (Goa
Act 17 of 2009), hereby apply for settlement of
arrears of tax, penalty and interest.

I furnish hereunder the requisite particulars:—

(1) Reference to Certificate of

Registration:

- (i) VAT TIN :
- (ii) CST No. :
- (iii) Entry Tax Regn. No. :
- (iv) Luxury Tax Regn. No. :
- (v) Pre-VAT Sales Tax No. :
- (vi) Entertainment Tax Regn. No. :

(2) Name of the applicant :

(3) Status of the applicant :

(4) Name and Style of the business :

or

The trade name of the business :

(5) Address of the Business.—

- (i) Principal place of business :
- (ii) Factory premises :

(6) Present postal address, if it is different from (5) above :
 (7) Period in respect of assessment of tax, interest and penalty, to which the application relates : Whether it is Sales Tax/CST/Luxury Tax/Entertainment Tax/Entry Tax/VAT:-
 (Enclose copy of the assessment order for reference.)

(8) Arrears of tax applied for Settlement :
 (i) Tax in arrears :
 (ii) Interest in arrears :
 (iii) Penalty in arrears :
 Total :

(9) (i) the reference of the appeal/review/revision/suit/petition filed (Please enclose a copy thereof):

(ii) Authority with which it is pending either for hearing or decision.:

(iii) In case the appeal is pending before Tribunal, whether fifty per cent of the disputed amount is already paid? If yes, furnish details. (Please enclose a copy/ies of challans):

(iv) In case the appeal is pending before Assistant Commissioner or Additional Commissioner, whether ten percent of the disputed amount is already paid? If yes, furnish details. (Please enclose a copy/ies of challans):

(v) Date of presentation of appeal/review/revision/suit/petition, so pending.:

(10) Details of declaration forms or Certificates:

(i) Type of form/certificate :
 (ii) Total No. of forms/certificates:

(iii) Total assessable value of above:

(iv) Tax assessed on above:

(v) Arrears after considering forms/Certificate:

(11) Net amount of arrears applied for settlement

(i) Tax Rs. :

(ii) Interest Rs. :

(iii) Penalty Rs. :

Total : _____

DECLARATION

I/We solemnly declare that to the best of my/our knowledge and belief,—

(a) the particulars and information given in this application are correct and complete;

(b) the amount of arrears of tax, interest and penalty shown hereinabove are truly stated and relate to the relevant period as mentioned in this application; and

(c) I/ the applicant am/is not otherwise ineligible for making this application in terms of the provisions of said Act.

.....
 (Signature)

.....
 (Name of the signatory in full)

.....
 (Status in relation to the applicant)

Place:

Date:

FORM II

Intimation to the applicant by the designated authority

[See section 6(2)]

No. _____

To,

Partner/Proprietor/Manager/Director
 of _____

Address: _____

Registration No. _____ under the relevant Act.

Acknowledgement No. _____

Arrears in respect of period of assessment
01-04- _____ to 31-03- _____

Sir/Madam,

With reference to your application bearing acknowledgement No. _____ dated _____, for the settlement of arrears of tax, interest and penalty relating to the period _____ received in my office on _____, you are hereby informed that the amount payable for settlement of arrears of tax and/or interest has been determined by me under sub-section (1) of section 6 of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009), as follows:

(i) Arrears of tax	Rs. _____
(ii) Arrears of interest	Rs. _____
(iii) Arrears of penalty	Rs. _____
(iv) Amount of tax and interest determined payable for settlement:-	
Tax	Rs. _____
Interest	Rs. _____
Penalty	Rs. _____
Total	Rs. _____

(Rupees _____ only)

You are required to pay the amount by generating an e-challan within twenty days from the receipt of this intimation and furnish a self-attested copy of the receipt of such payment to this office.

Date: _____ Signature _____
(Seal) _____ Designation _____

.....
(Appropriate designated authority)".

9. *Repeal and Savings.*— The Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Ordinance, 2020 (Ordinance No. 3 of 2020) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Secretariat,
Porvorim, Goa.
Dated: 17-08-2020

CHOKHA RAM GARG
Secretary to the
Government of Goa
Law Department
(Legal Affairs).

Notification

7/14/2020-LA

The Goa Goods and Services Tax (Second Amendment) Act, 2020 (Goa Act 13 of 2020), which has been passed by the Legislative Assembly of Goa on 27-07-2020 and assented to by the Governor of Goa on 12-08-2020, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary
(Law).

Porvorim, 17th August, 2020.

The Goa Goods and Services Tax (Second Amendment) Act, 2020

(Goa Act 13 of 2020) [12-08-2020]

AN

ACT

further to amend the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

BE it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Goods and Services Tax (Second Amendment) Act, 2020.

(2) Save as otherwise provided in this Act,—

(a) sections 2 and 13 of this Act shall be deemed to have come into force on the 30th day June, 2020;

(b) sections 3 to 11 and 14 of this Act shall come into force on such date as the Government may, by notification in the Official Gazette, appoint; and

(c) section 12 of this Act shall be deemed to have come into force on the 31st day of March, 2020.

2. *Amendment of section 2.*— In section 2 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "principal Act"), in clause (114), for

sub-clauses (c) and (d), the following sub-clauses shall be substituted, namely:—

"(c) Dadra and Nagar Haveli and Daman and Diu;

(d) Ladakh;".

3. *Amendment of section 10.*— In section 10 of the principal Act, in sub-section (2), in clauses (b), (c) and (d), after the words "of goods", the words "or services" shall be inserted.

4. *Amendment of section 16.*— In section 16 of the principal Act, in sub-section (4), the words "invoice relating to such" shall be omitted.

5. *Amendment of section 29.*— In section 29 of the principal Act, in sub-section (1), for clause (c), the following clause shall be substituted, namely:—

"(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25:".

6. *Amendment of section 30.*— In section 30 of the principal Act, in sub-section (1), for the proviso, the following proviso shall be substituted, namely:—

"Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,—

(a) by the Additional Commissioner, for a period not exceeding thirty days;

(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a)."

7. *Amendment of section 31.*— In section 31 of the principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

"Provided that the Government may, on the recommendations of the Council, by notification,—

(a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;

(b) subject to the condition mentioned therein, specify the categories of services in respect of which,—

(i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or

(ii) tax invoice may not be issued."

8. *Amendment of section 51.*— In section 51 of the principal Act,—

(a) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.;"

(b) sub-section (4) shall be omitted.

9. *Amendment of section 122.*— In section 122 of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on."

10. *Amendment of section 132.*— In section 132 of the principal Act, in sub-section (1),—

(i) for the expression "Whoever commits any of the following offences", the expression "Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences" shall be substituted;

(ii) for clause (c), the following clause shall be substituted, namely:—

"(c) avails input tax credit using the invoice or bill referred to in clause (b) or

fraudulently avails input tax credit without any invoice or bill;";

(iii) in clause (e), the expression "fraudulently avails input tax credit" shall be omitted.

11. *Amendment of section 140.*— In section 140 of the principal Act, with effect from the 1st day of July, 2017,—

(a) in sub-section (1), after the words "existing law", the words "within such time and" shall be inserted and shall be deemed to have been inserted;

(b) in sub-section (2), after the words "appointed day", the words "within such time and" shall be inserted and shall be deemed to have been inserted;

(c) in sub-section (3), for the words "goods held in stock on the appointed day subject to", the expression "goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to" shall be substituted and shall be deemed to have been substituted;

(d) in sub-section (5), for the words "existing law", the expression "existing law, within such time and in such manner as may be prescribed" shall be substituted and shall be deemed to have been substituted;

(e) in sub-section (6), for the words "goods held in stock on the appointed day subject to", the expression "goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to" shall be substituted and shall be deemed to have been substituted;

12. *Insertion of new section 168A.*— After section 168 of the principal Act, the following section shall be inserted, namely:—

"168A. (1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the

Council, by notification, extend the time limit specified in, or prescribed or notified under this Act in respect of actions which cannot be completed or complied with due to force majeure.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation.— For the purposes of this section, the expression "force majeure" means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act."

13. *Amendment of section 172.*— In section 172 of the principal Act, in sub-section (1), in the proviso, for the words "three years", the words "five years" shall be substituted.

14. *Amendment of Schedule II.*— In Schedule II to the principal Act, in paragraph 4, the words "whether or not for a consideration," at both the places where they occur, shall be omitted and shall be deemed to have been omitted with effect from the 1st day of July, 2017.

15. *Repeal and Saving.*— (1) The Goa Goods and Services Tax (Second Amendment) Ordinance, 2020 (Ordinance No. 1 of 2020) and the Goa Goods and Services Tax (Amendment) Ordinance, 2020 (Ordinance No. 5 of 2020) are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinances, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Secretariat,
Porvorim, Goa.
Dated: 17-08-2020

CHOKHA RAM GARG
Secretary to the
Government of Goa
Law Department
(Legal Affairs).

7/15/2020-LA

The Court-Fees (Goa Amendment) Act, 2020 (Goa Act 14 of 2020), which has been passed by the Legislative Assembly of Goa on 27-07-2020 and assented to by the Governor of Goa on 12-08-2020, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary (Law).

Porvorim, 17th August, 2020.

The Court-Fees (Goa Amendment) Act, 2020

(Goa Act 14 of 2020) [12-08-2020]

AN

ACT

further to amend the Court-Fees Act, 1870 (7 of 1870), as in force in the State of Goa.

BE it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Court-Fees (Goa Amendment) Act, 2020.

2. It shall come into force at once.

2. *Amendment of Schedule I and Schedule II.*— For the existing Schedule I and Schedule II of the Court-Fees Act, 1870 (7 of 1870), as in force in the State of Goa, the following Schedules shall be substituted, namely:—

“SCHEDULE I A

Ad valorem Fees

Article number (1)	(2)	Proper fee (3)
	When the amount or value of the subject-matter in dispute does not exceed one thousand rupees.	Two hundred rupees.
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, upto five thousand rupees.	Twelve rupees.
	When such amount or value exceeds five thousand rupees, for every hundred rupees, or part thereof, in excess, of five thousand rupees, upto ten thousand rupees.	Fifteen rupees.
1. <i>Plaint, written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except those mentioned in section 3.</i>	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, upto twenty thousand rupees.	Seventy five rupees.
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, upto thirty thousand rupees.	One hundred rupees.
	When such amount or value exceed thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, upto fifty thousand rupees.	One hundred rupees.

(1)	(2)	(3)
	<p>When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees, upto one lakh rupees.</p> <p>When such amount or value exceeds one lakh rupees, for every ten thousand rupees, or part thereof, in excess of one lakh rupees, upto eleven lakh rupees.</p> <p>When such amount or value exceeds eleven lakhs rupees, for every one lakh rupees, or part thereof, in excess of eleven lakhs rupees.</p> <p>Provided that, the maximum fee leviable on such plaint or memorandum of appeal shall be three lakh rupees.</p>	<p>One hundred and fifty rupees.</p> <p>Two hundred rupees.</p> <p>One thousand and two hundred rupees:</p>
2. Plaint in a suit for possession under the Specific Relief Act, 1963 (47 of 1963), section 6.		A fee of one half the amount prescribed in the scale under article 1 of this Schedule.
3. Application to the Collector for reference to the Court under section 18 of the Land Acquisition Act, 1894 (1 of 1894).		One half of fee on the difference between the amount claimed by the applicant and the amount awarded by the Collector according to the scale prescribed by Article 1 of this Schedule, subject to a minimum fee of fifty rupees.
4. Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.		The fee leviable on the plaint or memorandum of appeal.
5. Application for review of judgment, if presented before the ninetieth day from the date of the decree.		One-half of the fee leviable on the plaint or memorandum of appeal.
6. Copy or translation of a judgment or order not being, or having the force of, a decree.	<p>When such judgment or order is passed by any Civil Court, other than a High Court or by the Presiding Officer of any Revenue Court or Office, or by any other Judicial or Executive Authority,</p> <p>When such judgment or order is passed by a High Court.</p>	<p>Fifty rupees.</p> <p>Hundred rupees.</p>
7. Copy of a decree or order having the force of a decree.	When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court-	Hundred rupees.

(1)	(2)	(3)
	When such decree or order is made by a District Court. When such decree or order is made by a High Court.	One hundred and fifty rupees. Two hundred rupees.
8. Copy of any document liable to stamp duty under the Indian stamp Act, 1899 (2 of 1899), when left by any party to a suit or proceeding in place of the original withdrawn.	(a) When the Stamp duty chargeable on the original does not exceed two hundred rupees. (b) In any other case.	The amount of the duty chargeable on the original. Five hundred rupees.
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office, or from the office of any chief officer charged with the executive administration of a Division.	For every three hundred and sixty words or fraction of three hundred and sixty words.	Ten rupees.
10. Probate of a will or letters of administration with or without will annexed.	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, but does not exceed ten thousand rupees. When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees. When such amount or value exceeds fifty thousand rupees, but does not exceed two lakh rupees. When such amount or value exceeds two lakh rupees, but does not exceed three lakh rupees. When such amount or value exceeds three lakh rupees. Provided that when, after the grant of a certificate under the Indian Succession Act, 1925 (Act 39 of 1925), or under any law for the time being in force, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.	Two and half per centum on such amount or value. Three and half per centum on such amount or value. Five per centum on such amount or value. Six per centum on such amount or value. Seven and half per centum on such amount or value, subject to the maximum of seventy-five thousand rupees:

(1)	(2)	(3)
11. Certificate under the Indian Succession Act, 1925 (Act 39 of 1925).	In any case.	Two and half per centum on the amount or value of any debt or security specified in the certificate under Part X section 374 of the Act, and three and half per centum on the amount or value of any debt or security to which the certificate is extended under section 376 of the Act.
<p>Note: (1) The amount of a debt is its amount including interest, on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.</p> <p>(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and, where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of, the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.</p>		
12. An application or petition made by any assessee to the High Court under section 256 of the Income Tax Act, 1961 (43 of 1961).		One half of ad valorem fee leviable on the amount in dispute namely, the difference between the amount of tax actually assessed and the amount of tax admitted by the assessee as payable by him subject to minimum fee of one hundred twenty five rupees.

Table of rates of ad valorem fees leviable on the institution of suits

When the amount or value of the subject matter exceeds	But does not exceed	Proper fee
(1)	(2)	(3)
Rs.	Rs.	Rs.
....	1,000	200
1,000	1,100	212
1,100	1,200	224
1,200	1,300	236
1,300	1,400	248
1,400	1,500	260
1,500	1,600	272
1,600	1,700	284
1,700	1,800	296
1,800	1,900	308
1,900	2,000	320
2,000	2,100	332
2,100	2,200	344
2,200	2,300	356
2,300	2,400	368
2,400	2,500	380
2,500	2,600	392
2,600	2,700	404
2,700	2,800	416
2,800	2,900	428
2,900	3,000	440

(1)	(2)	(3)
3,000	3,100	452
3,100	3,200	464
3,200	3,300	476
3,300	3,400	488
3,400	3,500	500
3,500	3,600	512
3,600	3,700	524
3,700	3,800	536
3,800	3,900	548
3,900	4,000	560
4,000	4,100	572
4,100	4,200	584
4,200	4,300	596
4,300	4,400	608
4,400	4,500	620
4,500	4,600	632
4,600	4,700	644
4,700	4,800	656
4,800	4,900	668
4,900	5,000	680
5,000	5,100	695
5,100	5,200	710
5,200	5,300	725
5,300	5,400	740
5,400	5,500	755
5,500	5,600	770
5,600	5,700	785
5,700	5,800	800
5,800	5,900	815
5,900	6,000	830
6,000	6,100	845
6,100	6,200	860
6,200	6,300	875
6,300	6,400	890
6,400	6,500	905
6,500	6,600	920
6,600	6,700	935
6,700	6,800	950
6,800	6,900	965
6,900	7,000	980
7,000	7,100	995
7,100	7,200	1,010
7,200	7,300	1,025
7,300	7,400	1,040
7,400	7,500	1,055
7,500	7,600	1,070
7,600	7,700	1,085
7,700	7,800	1,100
7,800	7,900	1,115
7,900	8,000	1,130
8,000	8,100	1,145
8,100	8,200	1,160
8,200	8,300	1,175

OFFICIAL GAZETTE — GOVT. OF GOA
(EXTRAORDINARY No. 2)

SERIES I No. 20

17TH AUGUST, 2020

(1)	(2)	(3)
8,300	8,400	1,190
8,400	8,500	1,205
8,500	8,600	1,220
8,600	8,700	1,235
8,700	8,800	1,250
8,800	8,900	1,265
8,900	9,000	1,280
9,000	9,100	1,295
9,100	9,200	1,310
9,200	9,300	1,325
9,300	9,400	1,340
9,400	9,500	1,355
9,500	9,600	1,370
9,600	9,700	1,385
9,700	9,800	1,400
9,800	9,900	1,415
9,900	10,000	1,430
10,000	10,500	1,505
10,500	11,000	1,580
11,000	11,500	1,655
11,500	12,000	1,730
12,000	12,500	1,805
12,500	13,000	1,880
13,000	13,500	1,955
13,500	14,000	2,030
14,000	14,500	2,105
14,500	15,000	2,180
15,000	15,500	2,255
15,500	16,000	2,330
16,000	16,500	2,405
16,500	17,000	2,480
17,000	17,500	2,555
17,500	18,000	2,630
18,000	18,500	2,705
18,500	19,000	2,780
19,000	19,500	2,855
19,500	20,000	2,930
20,000	21,000	3,030
21,000	22,000	3,130
22,000	23,000	3,230
23,000	24,000	3,330
24,000	25,000	3,430
25,000	26,000	3,530
26,000	27,000	3,630
27,000	28,000	3,730
28,000	29,000	3,830
29,000	30,000	3,930
30,000	32,000	4,030
32,000	34,000	4,130
34,000	36,000	4,230
36,000	38,000	4,330

(1)	(2)	(3)
38,000	40,000	4,430
40,000	42,000	4,530
42,000	44,000	4,630
44,000	46,000	4,730
46,000	48,000	4,830
48,000	50,000	4,930
50,000	55,000	5,080
55,000	60,000	5,230
60,000	65,000	5,380
65,000	70,000	5,530
70,000	75,000	5,680
75,000	80,000	5,830
80,000	85,000	5,980
85,000	90,000	6,130
90,000	95,000	6,280
95,000	1,00,000	6,430

and the fee increases at the rate of Rupees 200 for every rupees 10,000 or part thereof upto rupees 11,00,000 and over rupees 11,00,000 at the rate of rupees 1,200 for every rupees 1,00,000 or part thereof, upto a maximum fee of rupees 31,230, for example:—

Rs.	Rs.
1,00,000	6,430
2,00,000	8,430
3,00,000	10,430
4,00,000	12,430
5,00,000	14,430
6,00,000	16,430
7,00,000	18,430
8,00,000	20,430
9,00,000	22,430
10,00,000	24,430
11,00,000	26,430
12,00,000	27,630
13,00,000	28,830
14,00,000	30,030
15,00,000	31,230

SCHEDULE II A
FIXED FEES

Article number	-	Proper fee
(1)	(2)	(3)
1. Application or petition	(a) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates to exclusively to those dealings; or when presented to any officer of land revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement;	Twenty rupees. Twenty rupees.

	(1)	(2)	(3)
		<p>or when presented to any Municipal Council/Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;</p> <p>or when presented to any Civil Court other than a principal Civil Court of original jurisdiction or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees;</p> <p>or when presented to any Civil, Criminal or Revenue Court or to any Board or Executive Officer for the purpose of obtaining a copy or translation of any judgement, decree or order passed by such Court, Board or Officer or of any other document on record in such Court or office.</p> <p>(b) When containing a complaint or charge of any offence other than an offence for which police officers may, under the Criminal Procedure Code arrest without warrant and presented to any Criminal Court;</p> <p>or when presented to a Civil, Criminal or Revenue Court or to a Collector, or any revenue officer having jurisdiction equal or sub ordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;</p> <p>or to deposit in Court revenue or rent;</p> <p>or for determination by a Court of the amount of compensation to be paid by landlord to his tenant.</p> <p>(c) When presented to a Chief Commissioner or other Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a division and not otherwise provided by this Act.</p> <p>(d) When presented to any competent authority for the purpose of obtaining a certificate of domicile.</p> <p>(e) When presented to the High Court,-</p> <p>(i) for direction, order or writ under article 226 of the Constitution of India for the enforcement of any of the fundamental rights conferred by Part III of the Constitution of India or for the exercise of its jurisdiction under article 227 thereof.</p> <p>(ii) in any other case not otherwise provided for by this Act.</p>	<p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Thirty rupees.</p> <p>Twenty rupees.</p> <p>Two hundred and fifty rupees.</p> <p>Three hundred rupees.</p>
2.	Application to any Civil Court that records may be called for from another Court.	When the Court grants the application and is of opinion that the transmission of such records involves the use of the post.	<p>Fifty rupees.</p> <p>In addition to any fee levied on the application under clause (a), clause (b) or clause (d) of article 1 of this Schedule.</p>

	(1)	(2)	(3)
3.	Application for leave to sue as a pauper	-do-	Five rupees.
4.	Application for leave to appeal as a pauper.	(a) When presented to a District Court. (b) When presented to a Commissioner or a High Court.	Ten rupees. Twenty rupees.
5.	Revision application when presented to the High Court under section 115 of the Code of Civil Procedure, 1908 (5 of 1908).		Twenty-five rupees.
6.	Plaint or memorandum of appeal in a suit to obtain possession under the Goa, Daman and Diu Mamlatdar's Court Act, 1966 (Act 9 of 1966).		Twenty-five rupees.
7.	Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.		Twenty rupees.
8.	Bail bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1973 (2 of 1974) or the Code of Civil Procedure, 1908 (5 of 1908), and not otherwise provided for by this Act.		Fifty rupees.
9.	Undertaking under section 49 of the Indian Divorce Act, 1869 (4 of 1869) or under any corresponding other law for time being in force.		Fifty rupees.
10.	Mukhtarnama or Wakalatnama	When presented for the conduct of any one case, – (a) to any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in clauses (b) and (c) below. (b) to a Commissioner or Revenue, Circuit or Customs, or to any Officer charged with the executive administration of a Division, not being the Chief Revenue or Executive Authority. (c) to a High Court, Chief Commissioner, Board of Revenue or other Chief Controlling Revenue or Executive Authority.	Ten rupees. Twenty rupees. Thirty rupees.

	(1)	(2)	(3)
11.	Memorandum of appeal when the appeal is not from a decree or an order having a force of decree, and is presented, –	(a) to any Civil Court other than a High Court, or to any Revenue Court, or Executive officer other than the High Court or Chief Controlling Revenue or Executive Authority. (b) to a High Court or Chief Commissioner or other Chief Controlling Executive or Revenue Authority.	Twenty rupees. Thirty rupees.
12.	Caveat	(i) when presented to the High Court. (ii) When presented to the Court other than High Court.	Hundred rupees. Fifty rupees.
13.	Application for permission to cut timber in Government forest or otherwise relating to such forest.		Fifty rupees.
14.	Memorandum of appeal presented to, –	(i) State Government where no fees has been prescribed under any relevant law. (ii) any forest officer where such appeal is provided for, by or under the Indian Forest Act, 1927 (16 of 1927) or any corresponding law in force, where no specific fee is specified.	Hundred rupees. Fifty rupees.
15.	Plaint or memorandum of appeal in each of the following Suits:- (i) to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court; (ii) to alter or cancel any entry in a register of the names of proprietors of revenue-paying estates; (iii) to obtain a declaratory decree where no consequential relief is prayed; (iv) to set aside an award; (v) to set aside an adoption; (vi) every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this Act.		One thousand rupees. Five hundred rupees. Five hundred rupees. Five hundred rupees. Five hundred rupees. One thousand rupees.
16.	Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908 (5 of 1908).		Two hundred rupees.

	(1)	(2)	(3)
17.	Every petition under the Indian Divorce Act, 1869 (4 of 1869), except petitions under section 144 of the same Act, and every memorandum of appeal under section 55 of the same Act.		Five hundred rupees.
18.	Appeal to High Court under section 260A of the Income-Tax Act, 1961 (Central Act 43 of 1961)		Ten thousand rupees.

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Secretariat,
Porvorim, Goa.
Dated: 17-08-2020

CHOKHA RAM GARG
Secretary to the
Government of Goa
Law Department (Legal Affairs).

Notification

7/16/2020-LA

The Goa Value Added Tax (Twelfth Amendment) Act, 2020 (Goa Act 15 of 2020), which has been passed by the Legislative Assembly of Goa on 27-07-2020 and assented to by the Governor of Goa on 12-08-2020, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary (Law).

Porvorim, 17th August, 2020.

The Goa Value Added Tax (Twelfth Amendment) Act, 2020

(Goa Act 15 of 2020) [12-08-2020]

AN

ACT

further to amend the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005).

BE it enacted by the Legislative Assembly of Goa, in the Seventy-first Year of Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Value Added Tax (Twelfth Amendment) Act, 2020.

(2) It shall come into force at once except sections 2, 3 and 4, which shall be deemed to have come into force on the 1st day of April, 2005.

2. *Amendment of section 10.*— In section 10 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “principal Act”), in sub-section (3), for the expression “shall be refunded in the prescribed manner within 3 months from the date of filing of application claiming the refund”, the expression “shall upon an application made by such exporter be refunded in such manner within a period of ninety days from the date of the sanction order of such authority, as prescribed” shall be substituted.

3. *Amendment of section 29.*— In section 29 of the principal Act, after sub-section (9), the following sub-section shall be inserted, namely:—

“(10) Where any order passed under this section, results in refund of any amount of tax, interest or penalty and no appeal, review or revision is filed against such order within the time limit specified in this Act, the Appropriate Assessing Authority shall after expiry of time limit for filing of appeal, review or revision shall submit the

complete proposal for sanction of refund, within a period of 90 days from the date of expiry of such period to the sanctioning authority as prescribed.”.

4. *Amendment of section 33.*— In section 33 of the principle Act, for sub-section (2), the following sub-sections shall be substituted, namely:—

“When any amount refundable to any dealer or person under an order made under any provisions of this Act, including refund admissible to an exporter under sub-section (3) of section 10, is not refunded within a period of ninety days,—

(a) where the amount to be refunded does not exceed rupees fifty thousand, from the date of order of refund; or

(b) where the amount to be refunded exceed rupees fifty thousand, from the date of,—

(i) sanction of amount refundable by the sanctioning authority as prescribed; or

(ii) sanction of amount refundable by the sanctioning authority to an exporter under sub-section (3) of section 10,

the authority shall pay such person simple interest at the rate of eight percent per annum on the said amount from the date immediately following the day of expiry of the said ninety days to the day of refund:

Provided that the interest calculable shall be on the balance of the amount remaining after adjusting out of the refundable

amount any tax, penalty or other amount due under this Act, for any year by the person on the date from which such interest is calculable.”;

5. *Validation.*— Notwithstanding anything contained in any judgement, order, decree or direction of any Court, Tribunal or other authority to the contrary, no interest on refund shall be paid or payable under the provisions of the principal Act before the date of commencement of the Goa Value Added Tax (Twelfth Amendment) Act, 2020 and every action taken or things done including non-payment of interest on refund shall be deemed to be in accordance with the provisions of the principal Act as amended by this Act, and shall be valid and shall be deemed to have always been validity done and accordingly,—

a) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, officer or other authority, for payment of interest on refund under the provisions of the principal Act before its amendment under this Act;

b) no Court, Tribunal, officer or other authority shall enforce any decree or order directing the payment of interest on refund under the provisions of the principal Act before its amendment under this Act.

Secretariat,
Porvorim, Goa.
Dated: 17-08-2020

CHOKHA RAM GARG
Secretary to the
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(Legal Affairs).

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